

IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A method of tax collection and remittance,
comprising ~~steps of~~:

 sending a sales information message regarding a taxable event from a remote seller to
a central facility, said sales information message identifying a tax jurisdiction of a participant
in said taxable event, said remote seller not having a nexus in said tax jurisdiction;

 identifying tax rate information for the tax jurisdiction;

 providing the tax rate information from the central facility to the remote seller for the
tax jurisdiction of the participant;

 calculating a tax due from the tax rate provided in said providing [[step]]; and

 collecting a tax payment in an amount calculated in the calculating [[step]].

Claim 2 (Currently Amended): The method of Claim 1, wherein:

 said collecting [[step]] includes receiving the tax payment and forwarding the tax
payment from the remote seller to the central facility.

Claim 3 (Currently Amended): The method of Claim 2, further comprising ~~a step of~~:
 remitting said tax payment from said central facility to a revenue agency responsible
for collecting taxes for said tax jurisdiction.

Claim 4 (Currently Amended): The method of Claim 3, further comprising ~~the steps~~
~~of~~:

 registering said remote seller with said revenue agency, including

 providing remote seller information to said central facility, and

said central facility communicating the remote seller information to the revenue agency and receiving a tax payer identification for said remote seller from said revenue agency.

Claim 5 (Original): The method of Claim 4, further comprising:
registering said remote seller in another tax jurisdiction so that if said remote seller collects taxes from another participant in a future taxable event, the remote seller is registered to remit taxes collected on behalf of the another tax jurisdiction.

Claim 6 (Currently Amended): The method of Claim 1, wherein[[:]] said sending [[step]] includes sending said sales information to said central facility over an Internet connection, a communications interface for said central facility being an Internet website.

Claim 7 (Currently Amended): The method of Claim 1, wherein[[:]] said sending [[step]] includes sending said sales information in an encrypted message.

Claim 8 (Currently Amended): The method of Claim 1, wherein[[:]] said calculating [[step]] includes calculating said tax due at said central facility and informing said remote seller of the tax due.

Claim 9 (Currently Amended): The method of Claim 1, wherein[[:]] said calculating [[step]] includes said remote seller calculating said tax due using the tax rate provided in said providing [[step]].

Claim 10 (Currently Amended): The method of Claim 1, wherein[[[:]] said providing [[step]] comprises providing tax rate information for revenue agencies responsible for particular geographical areas identified by said remote seller.

Claim 11 (Currently Amended): The method of Claim 1, wherein[[[:]] said providing [[step]] comprises providing tax rate information for all tax jurisdictions in the United States.

Claim 12 (Currently Amended): The method of Claim 1, further comprising:
identifying a product-specific tax rate for an item purchased in said taxable event, wherein said providing [[step]] includes providing said product-specific tax rate as part of said tax rate information.

Claim 13 (Currently Amended): The method of Claim 1, wherein[[[:]] said sending [[step]] includes sending said sales information with at least a portion of an address at which said participant was located when participating in said taxable event.

Claim 14 (Currently Amended): A method for registering a remote seller with revenue agencies in multiple jurisdictions in which the remote seller has no nexus, comprising ~~steps of~~:

sending remote seller identification information to a central facility;
formatting said remote seller identification information in separate application formats accepted by respective of said revenue agencies;
sending each separate application format to a corresponding one of the revenue agencies;

receiving from each of the revenue agencies a registration identification associated with each of the revenue agencies; and

saving at said central facility, each registration identification for use in remitting collected taxes by said remote seller to respective of the revenue agencies.

Claim 15 (Currently Amended): The method of Claim 14, wherein[[:]] said registration identification ~~being~~ is a tax payer registration number.

Claim 16 (Original): The method of Claim 14, further comprising:
reporting said registration identification to said remote seller; and
including said registration identification when remitting collected taxes to said central facility.

Claim 17 (Currently Amended): The method of Claim 14, further comprising ~~steps~~ of:

sending a sales information message regarding a taxable event from a remote seller to a central facility, said sales information message including at least one of a tax jurisdiction of a participant in said taxable event and said registration identification for a tax jurisdiction of said participant;

providing tax rate information from the central facility to the remote seller for the tax jurisdiction of the participant; and

calculating a tax due from the tax rate provided in said providing [[step]]; and
collecting a tax payment in an amount calculated in the calculating [[step]].

Claim 18 (Currently Amended): The method of Claim 14, wherein[[::]] said remote seller initiates said registration process by logging onto an Internet website hosted at said central facility and providing information to said central facility through an Internet browser.

Claim 19 (Currently Amended): A method of tax collection and remittance,
~~comprising steps of:~~

 sending a digital message with jurisdiction-specific tax rate information from a central facility to a remote seller;

 saving said jurisdiction-specific tax rate information in memory at a computing facility operated by said remote seller;

 receiving by said remote seller location information from a purchaser in a remote sales transaction with said remote seller, said remote seller not having a nexus in a tax collection jurisdiction in which said purchaser is located;

 retrieving from memory a tax rate for an item purchased in said remote sales transaction and for the tax collection jurisdiction in which said purchaser is located;
 calculating a tax amount using said tax rate retrieved in said retrieving [[step]]; and

 collecting said tax amount from said purchaser by said remote seller.

Claim 20 (Original): The method of Claim 19, further comprising:
 remitting said tax amount to said central facility.

Claim 21 (Currently Amended): The method of Claim 20, wherein[[::]] said remitting [[step]] includes informing said central facility of an identification of said remote seller; ~~and further comprising steps of,~~ remitting said tax amount to a tax collection agency for said tax

jurisdiction in which said purchaser is located, and informing said tax collection agency of a tax payer registration identification of said remote seller.

Claim 22 (Original): A remote sales tax collection and remittance system,
comprising:

means for sending a sales information message regarding a taxable event from a remote seller to a central facility, said sales information message identifying a tax jurisdiction of a participant in said taxable event, said remote seller not having a nexus in said tax jurisdiction;

means for providing tax rate information from the central facility to the remote seller for the tax jurisdiction of the participant;

means for identifying tax rate information for the tax jurisdiction;

means for calculating a tax due from the tax rate provided by said means for providing; and

means for collecting a tax payment in an amount calculated by said means for calculating.

Claim 23 (Original): A remote seller tax registration system for registering a remote seller with revenue agencies in multiple jurisdictions in which the remote seller has no nexus, comprising:

means for sending remote seller-unique information to a central facility;

means for formatting said remote seller-unique information in separate application formats accepted by respective of said revenue agencies;

means for sending each separate application format to a corresponding one of the revenue agencies;

means for receiving from each of the revenue agencies a registration indication associated with each of the revenue agencies; and

means for saving at said central facility each registration indication for use in remitting collected taxes by said remote seller to respective of the revenue agencies.

Claim 24 (Original): A remote sales tax collection and remittance system, comprising:

means for sending a digital message with jurisdiction-specific tax rate information from a central facility to a remote seller;

means for saving said jurisdiction-specific tax rate information in memory;

means for receiving by said remote seller location information from a purchaser in a remote sales transaction with said remote seller, said remote seller not having a nexus in a tax collection jurisdiction in which said purchaser is located;

means for retrieving from memory a tax rate for an item purchased in said remote sales transaction and for the tax collection jurisdiction in which said purchaser is located;

means for calculating a tax amount using said tax rate retrieved by said means for retrieving; and

means for collecting said tax amount from said purchaser by said remote seller.

Claim 25 (Currently Amended): A computer-based central facility for disseminating tax rate information to a remote seller, comprising:

a memory configured to hold tax rate information for multiple tax jurisdictions;

a communications interface configured to be connected to a digital communication channel that interconnects the computer-based central facility with a computing facility of the remote seller, said communications interface being configured to exchange digital messages

over the communications channel with said remote seller regarding a remote sales transaction made between the remote seller and a purchaser, said purchaser being located in a tax jurisdiction in which said remote seller has no nexus, said tax jurisdiction being one of the multiple tax jurisdiction in which said memory holds a tax rate for the tax jurisdiction; and a processor configured to execute computer-readable instructions stored in a computer readable medium [[as]] so as to implement

a sales information reception mechanism configured to extract an identification of said tax jurisdiction from a sales information message sent from said remote seller regarding the remote sales transaction made with said purchaser, and

a tax rate distribution mechanism configured to send a tax rate message to said remote seller via said communications interface, said tax rate message including the tax rate for the tax jurisdiction of the purchaser, so said remote seller can calculate an amount of tax due from said purchaser based on the remote sales transaction.

Claim 26 (Currently Amended): The computer-based central facility of Claim 25, wherein[[:]] said processor implements

a remote seller registration mechanism configured to receive from said remote seller information and send said remote seller information to respective registration agencies for the multiple tax jurisdictions, and

a registration recordation mechanism configured to receive respective registration identifications from the respective registration agencies for the remote seller and store the respective registration identifications in said memory.

Claim 27 (Currently Amended): The computer-based central facility of Claim 26, wherein[[:]] said processor implements a tax remittance mechanism that forwards a tax

payment collected by said remote seller to a collection agency for the tax jurisdiction of the purchaser along with the registration identification of said remote seller for the tax jurisdiction.

Claim 28 (Currently Amended): The computer-based central facility of Claim 25, wherein[[:]] said communications interface includes an Internet web site[[:]], and said communications channel ~~including~~ includes at least one of a wired and a wireless communications link configured to carry Internet traffic.

Claim 29 (Currently Amended): The computer-based central facility of Claim 28, wherein[[:]] said communications interface includes a data encryption mechanism configured to encrypt and decrypt messages communicated to the remote seller and respective tax collection agencies.

Claim 30 (Currently Amended): The computer-based central facility of Claim 25, wherein[[:]] said processor is configured to identify from said sales information message a type of product purchased by said purchaser, and identify whether a predetermined tax rate applies for the product.

Claim 31 (Original): A computer-based central facility for registering a remote seller in a plurality of tax jurisdictions in which the remote seller does not have a nexus, comprising:

a memory configured to hold tax rate information for the plurality tax jurisdictions;
a communications interface configured to be connected to a digital communication channel that interconnects the computer-based central facility with the remote seller and

connects the computer-based central facility with respective registration agencies of the plurality of tax jurisdictions, said communications interface being configured to receive a registration request message from said remote seller, said registration request message including specific information about the remote seller; and

a processor configured to execute computer-readable instructions stored in a computer readable medium as so as to implement

a data formatting mechanism configured to arrange separate messages for the registration agencies with the specific information about the remote seller arranged as required by each registration agency, and

a registration reporting mechanism configured to send the separate messages to the registration agencies so as to register the remote seller with the plurality of tax jurisdictions.

Claim 32 (Currently Amended): The computer-based central facility of Claim 31, wherein:

said processor ~~being~~ is configured to remit a tax payment collected by the remote seller to a revenue collection agency responsible for collecting taxes for taxable purchases made by said purchaser, said processor including with the tax payment a registration identification issued by the registration agency affiliated with revenue collection agency.

Claim 33 (Currently Amended): The computer-based central facility of Claim 31, wherein~~[[:]]~~ said communications interface includes an Internet web site~~[[:]]~~, and said communications channel ~~including~~ includes at least one of a wired and a wireless communications link that carries Internet traffic.

Claim 34 (Currently Amended): The computer-based central facility of Claim 31, wherein[[[:]] said communications interface includes a data encryption mechanism configured to encrypt and decrypt messages communicated to the remote seller and respective tax collection agencies.

Claim 35 (New): A remote sales tax collection and remittance system, comprising:
a sending unit configured to send a sales information message regarding a taxable event from a remote seller to a central facility, said sales information message identifying a tax jurisdiction of a participant in said taxable event, said remote seller not having a nexus in said tax jurisdiction;

a providing unit configured to provide tax rate information from the central facility to the remote seller for the tax jurisdiction of the participant;

an identifying unit configured to identify tax rate information for the tax jurisdiction;

a calculating unit configured to calculate a tax due from the tax rate provided by said providing unit; and

a collecting unit configured to collect a tax payment in an amount calculated by said calculating unit.